AMENDMENTS TO THE CLAIMS

The listing of claims below replaces all prior versions of claims in the application.

- 1. (Previously Presented) A semiconductor substrate comprising:
- a front face and a rear face that are both mirror-polished,

wherein said semiconductor substrate

meets an SFQR value \leq 70 (nm) as a flatness of the front face, and contains boron at a concentration higher than or equal to 5×10^{16} (atoms/cm³) and lower than or equal to 2×10^{17} (atoms/cm³);

wherein a crystal layer is provided on the front face; and

wherein a minimum value of the concentration of boron [B] (atoms/cm 3) is defined for a required thickness t (μ m) of the crystal layer within said range of said concentration of boron, based on a relational equation

[B]
$$\geq$$
 (2.2 ± 0.2) × 10¹⁶ exp (0.21t).

- 2-3. (Canceled)
- 4. (Previously Presented) The semiconductor substrate according to claim 1, wherein a maximum value of a thickness t (μm) of the crystal layer is defined for a required concentration of boron [B] (atoms/cm³), based on a relational equation

[B]
$$\geq$$
 (2.2 ± 0.2) × 10¹⁶ exp (0.21t).

- 5. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a silicon crystal layer formed by epitaxial growth.
- 6. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a silicon-germanium alloy crystal layer.
- 7. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a layer in a layered structure of a silicon-germanium alloy crystal layer and a silicon crystal layer.
- 8. (Original) The semiconductor substrate according to claim 7, wherein the silicon crystal layer is formed in an SOI structure in which the silicon crystal layer is separated by a silicon oxide layer.
 - 9. (Previously Presented) The semiconductor substrate according to claim 1, wherein said semiconductor substrate is an SOI substrate; and wherein the crystal layer is an upper silicon crystal layer separated by a silicon oxide layer.
- 10. (Original) The semiconductor substrate according to claim 9, wherein the SOI substrate is formed by a SIMOX method.

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- 11. (Original) The semiconductor substrate according to claim 9, wherein the SOI substrate is formed by a bonding method.
- 12. (Original) The semiconductor substrate according to claim 1, wherein the rear face is in an exposed state, or a natural oxide film having a thickness of 1 (nm) or less is formed on the rear face.
- 13. (Original) The semiconductor substrate according to claim 1, wherein carbon is contained at a concentration of 1×10^{15} (atoms/cm³) or higher.
 - 14. (Previously Presented) A semiconductor device, comprising:

a semiconductor substrate having a front face and a rear face that are both mirror-polished, said semiconductor substrate meeting an SFQR value ≤ 70 (nm) as a flatness of the front face, and containing boron at a concentration higher than or equal to 5×10^{16} (atoms/cm³) lower than or equal to 2×10^{17} (atoms/cm³), wherein a crystal layer is provided on the front face; and wherein a minimum value of the concentration of boron [B] (atoms/cm³) is defined for a required thickness t (μ m) of the crystal layer within said range of said concentration of boron, based on a relational equation

$$[B] \ge (2.2 \pm 0.2) \times 10^{16} \text{ exp } (0.21t); \text{ and}$$

a semiconductor element formed on the front face of said semiconductor substrate.

15. (Canceled)

16-18. (Canceled)

19. (New) A semiconductor substrate comprising:

a front face and a rear face that are both mirror-polished,

wherein said semiconductor substrate

meets an SFQR value ≤ 70 (nm) as a flatness of the front face, and contains boron at a concentration higher than or equal to 5×10^{16} (atoms/cm³) and lower than 2×10^{17} (atoms/cm³);

wherein a crystal layer is provided on the front face; and

wherein a minimum value of the concentration of boron [B] (atoms/cm 3) is defined for a required thickness t (μ m) of the crystal layer within said range of said concentration of boron, based on a relational equation

[B]
$$\geq (2.2 \pm 0.2) \times 10^{16} \exp(0.21t)$$
;

wherein carbon is contained at a concentration of 1×10^{15} (atoms/cm³) or higher.

20. (New) The semiconductor substrate according to claim 19, wherein a maximum value of a thickness t (µm) of the crystal layer is defined for a required concentration of boron [B] (atoms/cm³), based on a relational equation

[B]
$$\geq (2.2 \pm 0.2) \times 10^{16} \exp(0.21t)$$
.

- 21. (New) The semiconductor substrate according to claim 19, wherein the crystal layer is a silicon crystal layer formed by epitaxial growth.
- 22. (New) The semiconductor substrate according to claim 19, wherein the crystal layer is a silicon-germanium alloy crystal layer.
- 23. (New) The semiconductor substrate according to claim 19, wherein the crystal layer is a layer in a layered structure of a silicon-germanium alloy crystal layer and a silicon crystal layer.
- 24. (New) The semiconductor substrate according to claim 23, wherein the silicon crystal layer is formed in an SOI structure in which the silicon crystal layer is separated by a silicon oxide layer.
 - 25. (New) The semiconductor substrate according to claim 19, wherein said semiconductor substrate is an SOI substrate; and wherein the crystal layer is an upper silicon crystal layer separated by a silicon oxide layer.
- 26. (New) The semiconductor substrate according to claim 25, wherein the SOI substrate is formed by a SIMOX method.

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27. (New) The semiconductor substrate according to claim 25, wherein the SOI substrate is formed by a bonding method.

28. (New) The semiconductor substrate according to claim 19, wherein the rear face is in an exposed state, or a natural oxide film having a thickness of 1 (nm) or less is formed on the rear face.